

THE GENERAL PROPERTY TAX ACT (EXCERPT)
Act 206 of 1893
ASSESSMENT.

211.10 Annual assessment of property.

Sec. 10. (1) An assessment of all the property in the state liable to taxation shall be made annually in all townships, villages, and cities by the applicable assessing officer as provided in section 3 of article IX of the state constitution of 1963 and section 27a.

(2) Notwithstanding any provision to the contrary in the act of incorporation or charter of a village, an assessment for village taxes shall be identical to the assessment made by the applicable assessing officer of the township in which the village is located, and tax statements shall set forth clearly the state equalized value and the taxable value of the individual properties in the village upon which authorized millages are levied.

(3) If a nonresident of the taxing unit requests in writing information regarding the assessment of his or her property, the supervisor or assessing officer shall reply to the request within a reasonable length of time.

History: 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3833;—CL 1915, 4004;—CL 1929, 3398;—CL 1948, 211.10;—Am. 1964, Act 275, Eff. Aug. 28, 1964;—Am. 1966, Act 288, Imd. Eff. July 12, 1966;—Am. 1991, Act 15, Imd. Eff. May 1, 1991;—Am. 1991, Act 135, Imd. Eff. Nov. 12, 1991;—Am. 1994, Act 415, Imd. Eff. Dec. 29, 1994.

Popular name: Act 206

211.10a Assessment rolls and appraisal cards; inspection and copying.

Sec. 10a. All property assessment rolls and property appraisal cards shall be available for inspection and copying during the customary business hours.

History: Add. 1973, Act 177, Imd. Eff. Dec. 28, 1973.

Compiler's note: Former MCL 211.10a, which made subject to taxation certain realty acquired by department of conservation and provided for assessment and payment of taxes thereon, was repealed by Act 182 of 1954.

Popular name: Act 206

211.10b Repealed. 1954, Act 118, Eff. Aug. 13, 1954.

Compiler's note: The repealed section provided that state land in Crawford county would be subject to taxation, and provided for payment of taxes by state military board.

Popular name: Act 206

211.10c State assessor's board; creation; appointment, qualifications, and terms of members; expenses; training courses; examinations; conducting business at public meeting; notice; writings available to public.

Sec. 10c. (1) As used in this section and section 10d, "board" means the state assessor's board created by this section. It shall consist of 5 members. The members of the board shall be appointed by the governor and shall be composed of 1 member representing the state tax commission, 1 member representing the township supervisors, 1 member representing the assessors, 1 member representing the county equalization directors, and 1 member representing the public colleges and universities of the state. The members shall serve at the pleasure of the governor. A member of the board shall not receive compensation but shall be entitled to actual expenses while in the performance of official duties. The board shall conduct training courses in assessment practices and review and approve courses in assessment practices offered by schools and colleges and universities as well as courses that are offered by a state or local unit of government in the techniques and practices of assessments. The board shall prepare and give examinations to determine if assessing officers possess the necessary qualifications for performing the functions of his or her office.

(2) The business which the board may perform shall be conducted at a public meeting of the board held in compliance with Act No. 267 of the Public Acts of 1976, being sections 15.261 to 15.275 of the Michigan Compiled Laws. Public notice of the time, date, and place of the meeting shall be given in the manner required by Act No. 267 of the Public Acts of 1976.

(3) A writing prepared, owned, used, in the possession of, or retained by the board in the performance of an official function shall be made available to the public in compliance with Act No. 442 of the Public Acts of 1976, being sections 15.231 to 15.246 of the Michigan Compiled Laws.

History: Add. 1969, Act 203, Eff. Mar. 20, 1970;—Am. 1978, Act 124, Imd. Eff. Apr. 25, 1978.

Popular name: Act 206

211.10d Annual assessment by certified assessor; training or test; establishment and supervision of school of assessment practices; examination; conditional 6-month

certification; certification upon completion of qualifications; assessment if certified assessor unavailable; cost of preparing rolls; certification of assessment roll; cost of training; misdemeanor; rules; certification of director of county tax or equalization department; conditional extensions; vacancy.

Sec. 10d. (1) The annual assessment of property shall be made by an assessor who has been certified as qualified by the board as having successfully completed training in a school of assessment practices or by the passage of a test approved by the board and conducted by the board or an agency approved by the board that will enable the person to properly discharge the functions of the office. The school shall be established by an approved educational institution in conjunction with the board and be supervised by the board and its agents and employees. The board may determine that a director of an equalization department or an assessor, who has not received the training, possesses the necessary qualifications for performing the functions of the office by the passage of an approved examination.

(2) The board may also grant a conditional 6-month certification to a newly elected assessing officer or an assessing officer appointed to fill an unexpired term if all of the following criteria are met:

(a) The newly elected or appointed assessing officer makes an application for certification with payment of the required filing fee.

(b) The governing body of the local assessing unit requests the board to conditionally certify the newly elected or appointed assessing officer.

(c) The newly elected or appointed assessing officer or the governing body submits a statement outlining the course of training he or she plans to pursue.

(d) The period of time for which the conditional certification is requested does not exceed 6 months after the date that he or she assumes office.

(3) Conditional certification shall not be granted for any assessment unit more than once in 4 years.

(4) Conditional certification under subsection (2) shall only be granted to a newly elected or appointed assessing officer in an assessment unit which does not exceed a total state equalized valuation of \$125,000,000.00.

(5) Upon presentation of evidence of the successful completion of the qualifications, the assessor shall be certified as qualified by the board.

(6) A local assessing district which does not have an assessor qualified by certification of the board may employ an assessor so qualified. If a local assessing district does not have an assessor qualified by certification of the board, and has not employed a certified assessor, the assessment shall be made by the county tax or equalization department or the state tax commission and the cost of preparing the rolls shall be charged to the local assessing district.

(7) Every lawful assessment roll shall have a certificate attached signed by the certified assessor who prepared or supervised the preparation of the roll. The certificate shall be in the form prescribed by the state tax commission. If after completing the assessment roll the certified assessor for the local assessing district dies or otherwise becomes incapable of certifying the assessment roll, the county equalization director or the state tax commission shall certify the completed assessment roll at no cost to the local assessing district.

(8) The local assessing district shall assume the cost of training, if a certification is awarded, to the extent of course fees and recognized travel expenditures.

(9) An assessor who certifies an assessment roll in which he or she did not have direct supervision is guilty of a misdemeanor.

(10) The board shall promulgate rules for the issuance or revocation of certification.

(11) The director of a county tax or equalization department required by section 34 of this act shall be certified by the board at the level determined to be necessary by the board before being appointed by the county board of commissioners pursuant to section 34 or before performing or, after the effective date of this subsection, continuing to perform, the functions of the director of a county tax or equalization department. The board may grant a conditional extension of 12 months to a person who is serving as the director of a county tax or equalization department on the effective date of this subsection if all of the following conditions are satisfied:

(a) At the time of making application for certification the person is currently certified at not less than 1 level below the level required by the board for that county.

(b) The person makes application for certification with payment of the required fee.

(c) The county board of commissioners requests the board to grant the extension.

(d) The person submits a statement to the board outlining the course of study he or she intends to pursue to obtain certification.

The board may grant an additional 6-month extension if the extension is requested by the county board of

commissioners and the applicant demonstrates satisfactory progress in the course of study outlined to the board under this subsection. In a county in which a vacancy has been created in the position of director of a county tax or equalization department and in which the position was previously filled by a person certified at the level required by the board pursuant to this subsection, a person certified at 1 level below the level required by the board pursuant to this subsection may serve in the position for 12 months after the vacancy has been created.

History: Add. 1969, Act 203, Eff. Mar. 20, 1970;—Am. 1972, Act 243, Imd. Eff. Aug. 3, 1972;—Am. 1979, Act 205, Imd. Eff. Jan. 8, 1980;—Am. 1980, Act 456, Imd. Eff. Jan. 15, 1981;—Am. 1984, Act 19, Eff. Mar. 29, 1985.

Popular name: Act 206

Administrative rules: R 211.401 et seq. of the Michigan Administrative Code.

211.10e Use of official assessor's manual or any manual approved by state tax commission; records.

Sec. 10e. All assessing officials, whose duty it is to assess real or personal property on which real or personal property taxes are levied by any taxing unit of the state, shall use only the official assessor's manual or any manual approved by the state tax commission, consistent with the official assessor's manual, with their latest supplements, as prepared or approved by the state tax commission as a guide in preparing assessments. Beginning with the tax assessing year 1978, all assessing officials shall maintain records relevant to the assessments, including appraisal record cards, personal property records, historical assessment data, tax maps, and land value maps consistent with standards set forth in the assessor's manual published by the state tax commission.

History: Add. 1986, Act 223, Imd. Eff. Sept. 25, 1986.

Popular name: Act 206

211.10f Preparation of certified assessment roll; costs; quality of tax maps and appraisal records; levy of interim taxes; substitution of latest complete assessment roll; effect and labeling of interim tax levy; notice of new assessment; petition for hearing; contents of notice; final levy; reporting difference in tax; sharing additional taxes or credits against tax liability; technical assistance; certified copy of orders; copy of final determination.

Sec. 10f. (1) If a local assessing district does not have an assessment roll that has been certified by a qualified certified assessing officer, or if a certified assessor or a board of review for a local tax collecting unit is not in substantial compliance with the provisions of this act, the state tax commission shall assume jurisdiction over the assessment roll and provide for the preparation of a certified roll. The commission may order the county tax or equalization department to prepare the roll; may provide for the use of state employees to prepare the roll; or may order the local assessing unit to contract with a commercial appraisal firm to conduct an appraisal of the property in the assessing unit under the supervision of the county tax or equalization department and the commission. The costs of an appraisal and the preparation of the roll by the county tax or equalization department or by the commission shall be paid by the local assessing district as provided by section 10d. The commission shall consider the quality of the tax maps and appraisal records required by section 10e as part of its investigation of the facts before ordering the local assessing unit to contract for an appraisal.

(2) If a certified assessment roll cannot be provided in sufficient time for a summer tax levy, or for the annual levy on December 1, the commission shall order the levy of interim taxes based on the tentative taxable value of individual properties as determined by the commission. Tentative taxable values shall be calculated pursuant to section 27a. State equalized values necessary to determine tentative taxable values shall be determined by the commission, sitting as the state board of equalization, apportioned to the local assessing unit by the county board of commissioners, and apportioned to each property in proportion to the assessed valuation entered in the current uncertified assessment roll. If there is no current assessment roll, the commission shall substitute the latest complete assessment roll for the current roll for the interim tax levy. The payment of a tax levied as an interim tax levy does not constitute a final and ultimate discharge of the taxpayer's liability for the tax levied against that property. An interim tax levy made under this subsection shall be clearly labeled as an "interim tax levy subject to adjustment after an assessment roll is certified".

(3) Within 30 days after the final determination by the commission of the assessed valuation and taxable value for each individual property listed on the assessment roll, the commission shall cause to be mailed a notice of the new assessment and new taxable value to each owner. An owner has the right to petition the tax tribunal directly for a hearing on the assessed valuation or taxable value within 30 days after the date of the notice in the same manner as provided under section 35 of the tax tribunal act, Act No. 186 of the Public Acts

of 1973, being section 205.735 of the Michigan Compiled Laws. The notice shall specify each parcel of property, the assessed valuation for the current year, the assessed valuation for the immediately preceding year, the tentative taxable value for the current year, the taxable value for the immediately preceding year, the state equalized valuation for the immediately preceding year, the tentative state equalized valuation for the current year, the net change in the assessed valuation, the net change in the tentative taxable value, and the net change between the tentative state equalized valuation for the current year and the state equalized valuation for the immediately preceding year. The notice shall include a statement informing the owner that an appeal of the assessment or taxable value must be made within 30 days of the date of the assessment notice directly to the tax tribunal and shall also include information on how and where an appeal can be made.

(4) After the final determination of the state equalized valuations and taxable values by the commission, the assessing officer or, if there is no assessing officer, an agent designated by the commission shall determine the difference in tax, if any, between the interim levy and a levy made on the final taxable values as finally determined by the commission, which may be referred to as the "final levy". The final levy shall be at the rates that were approved and ordered spread for the year in which there was not a certified assessment roll.

(5) A difference in the tax determined in subsection (4) shall be reported to the county board of commissioners, which shall order that additional taxes or credits against individual properties be added to or subtracted from the next succeeding annual tax roll, together with a proportionate share of the property tax administration fee, if a fee is charged, applicable to the difference.

(6) Additional taxes collected or credits against the tax liability made under this section shall be shared by taxing units in the respective proportions that they share the revenue received from the final levy.

(7) The commission shall render technical assistance if necessary to implement this section.

(8) The commission shall provide the tax tribunal with a certified copy of its orders and a copy of each final determination made under this section.

History: Add. 1986, Act 223, Imd. Eff. Sept. 25, 1986;—Am. 1994, Act 415, Imd. Eff. Dec. 29, 1994;—Am. 1996, Act 476, Imd. Eff. Dec. 26, 1996.

Popular name: Act 206

211.11 Corporate property; situs; exemptions.

Sec. 11. All corporate real and tangible personal property, except where some other provision is made by law, shall be assessed to the corporation as to a natural person, in the name of the corporation. The place where its office is located in its articles of incorporation shall be deemed its residence if its business is actually transacted at such office; but if it shall establish its principal office in any other place than the place named in its articles of incorporation, then the place where it transacts its principal business shall be deemed its residence for all the purposes of this act. If there is no principal office in this state, then at the place in this state where such corporation or agent transacts business. The property of corporations paying specific taxes shall be exempt as to the property covered by such taxation, except when otherwise provided by law. All other real and tangible personal property of such corporation shall be taxed under this act.

History: 1893, Act 206, Eff. June 12, 1893;—Am. 1895, Act 229, Imd. Eff. May 31, 1895;—CL 1897, 3834;—Am. 1903, Act 235, Eff. Sept. 17, 1903;—CL 1915, 4005;—CL 1929, 3399;—CL 1948, 211.11;—Am. 1965, Act 109, Imd. Eff. June 30, 1965.

Popular name: Act 206

211.12 Copartnership property; taxable situs; liability of each partner.

Sec. 12. For the purpose of assessing property and collecting taxes, a copartnership shall be treated as an individual, and whenever the name of the owner or occupant of property is required to be entered upon the assessment roll, if such property is owned or occupied by a copartnership, the firm name shall be used. A copartnership shall be deemed to reside in the township, where its business is principally carried on. Each partner shall be liable for the whole tax.

History: 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3835;—CL 1915, 4006;—CL 1929, 3400;—CL 1948, 211.12.

Popular name: Act 206

211.13 Personal property; taxable situs; persons assessable; assessment roll preparation.

Sec. 13. (1) All tangible personal property, except as otherwise provided in this act, shall be assessed to the owner of that tangible personal property, if known, in the local tax collecting unit in which the tangible personal property is located on tax day as provided in section 2. If the owner is not known and a person is beneficially entitled to tangible personal property or has possession of tangible personal property, the tangible personal property shall be assessed to that person. However, a person with only a security interest and no ownership interest in tangible personal property without possession shall not be assessed as an owner of that tangible personal property.

(2) If tangible personal property is assessed to a person in possession of that tangible personal property, that person, unless contrary to a contractual provision, has a right of action for the amount of the taxes assessed against the owner or person beneficially entitled to that tangible personal property.

(3) An assessing officer is not restricted to any particular period in preparing the assessment roll and may survey, examine, or review property at any time prior to or after the tax day as provided in section 2.

History: 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3836;—CL 1915, 4007;—CL 1929, 3401;—Am. 1941, Act 234, Imd. Eff. June 16, 1941;—CL 1948, 211.13;—Am. 1949, Act 285, Eff. Sept. 23, 1949;—Am. 1954, Act 122, Imd. Eff. Apr. 19, 1954;—Am. 1958, Act 209, Eff. Sept. 13, 1958;—Am. 1964, Act 275, Eff. Aug. 28, 1964;—Am. 1966, Act 288, Imd. Eff. July 12, 1966;—Am. 1967, Act 136, Eff. Nov. 2, 1967;—Am. 1998, Act 537, Imd. Eff. Jan. 19, 1999.

Constitutionality: So long as each taxpayer with inventories in the assessing district has the same right of election and is taxed at the same rate after election, this section withstands the tests of constitutionality. Ford Motor Company v Michigan State Tax Commission, 400 Mich 499; 255 NW2d 608 (1977).

Popular name: Act 206

211.14 Personal property; taxable situs.

Sec. 14. (1) All goods and chattels located in a local tax collecting unit other than that in which the owner of the goods or chattels resides shall be assessed in the local tax collecting unit in which the goods or chattels are located.

(2) All animals kept throughout the year in a local tax collecting unit other than that in which the owner of the animals resides shall be assessed to the owner or the person in possession of the animals in the local tax collecting unit in which the animals are kept.

(3) The tangible personal property of minors under guardianship shall be assessed to the guardian in the local tax collecting unit in which the guardian resides, and the personal property of any other person under guardianship shall be assessed to the guardian in the local tax collecting unit in which the ward resides.

(4) Tangible personal property belonging to the estate of a deceased person, in the hands of the executors, administrators, or trustees appointed under the last will and testament of the deceased person, or by order of any court of competent jurisdiction, shall be assessed to the executors, administrators, or trustees in the local tax collecting unit and in the school district in which the deceased person resided, until the executors, administrators, or trustees give notice to the appropriate assessing officer that the estate has been distributed. If the deceased person was a nonresident of this state, the property shall be assessed in the local tax collecting unit in which it is located, to the executors, administrators, or trustees or to the person in possession of the property.

(5) Tangible personal property under the control of a trustee or agent, whether a corporation or a natural person, may be assessed to the trustee or agent in the local tax collecting unit in which the trustee or agent resides, except as otherwise provided. Personal property mortgaged or pledged is considered the property of the person in possession of that personal property and may be assessed to that person. Personal property not otherwise taxed under this act that is in the possession of any person, firm, or corporation using that property in connection with a business conducted for profit is considered the property of that person, firm, or corporation for taxation and shall be assessed to that person, firm, or corporation.

(6) For taxes levied before January 1, 2003, a building situated upon real property of the United States or of this state, or upon the real property of any person, firm, association, or corporation if the owner of the building is not the owner of the fee title to that real property, and if the value of the real property is not assessed to the owner of the building, shall be assessed as personal property to the owner or occupant of the building in the local tax collecting unit in which the real property is located. The building is subject to sale for taxes in the same manner as provided for the sale of personal property. It is not necessary to remove a building for the purpose of sale. For taxes levied after December 31, 2002, buildings and improvements, except buildings and improvements exempt under section 9f or improvements assessable under section 8(h), located upon real property of the United States or of this state, or upon the real property of any person, firm, association, or corporation if the owner of the building is not the owner of the fee title to that real property is considered real property for the purposes of taxation and assessment, and shall be assessed as real property under section 2 to the owner or occupant of the building in the local tax collecting unit in which the buildings are located if the value of the building is not otherwise included in the assessment of the real property. For taxes levied after December 31, 2001, buildings and improvements exempt under section 9f that are located upon the real property of the United States or of this state, or upon the real property of any person, firm, association, or corporation if the owner of the building is not the owner of the fee title to that real property shall be assessed as personal property to the owner or occupant of the building in the local tax collecting unit in which the real property is located.

(7) Tangible personal property of nonresidents of this state and all forest products, owned by residents or

nonresidents, or estates of deceased persons, shall be assessed in the local tax collecting unit in which the tangible personal property or forest products are located, to the person or corporation in control of the premises, store, mill, dockyard, piling ground, place of storage, or warehouse where the tangible personal property or forest products are located, on December 31. If tangible personal property or forest products are in transit to a local tax collecting unit within this state, the tangible personal property or forest products shall be assessed in that local tax collecting unit. If tangible personal property or forest products are in transit to some place without this state, the tangible personal property or forest products shall be assessed at the local tax collecting unit in this state nearest to the last boom or sorting gap of the stream in or bordering on this state in which the tangible personal property or forest products will naturally be last floated during transit, and if the transit of the tangible personal property or forest products is to be other than through any watercourse in or bordering on this state, then the assessment shall be made in the local tax collecting unit at the point at which the tangible personal property or forest products will naturally leave this state in the ordinary course of transit. The tangible personal property or forest products in transit to any place without this state shall be assessed to the owner or the person or corporation in possession or control of the tangible personal property or forest products. If the transit of the tangible personal property or forest products will pass through the booms or sorting gaps or into the places of storage of any person or corporation operating upon any stream, then the tangible personal property or forest products may be assessed to that person or corporation. A person or corporation assessed for any tangible personal property or forest products belonging to a nonresident of this state is entitled to recover from the owner of the tangible personal property or forest products by a suit in attachment, garnishment, or for money had and received, any amount that the person or corporation assessed is compelled to pay because of the assessment, shall have a lien upon the tangible personal property or forest products as a security against loss or damage because of being assessed for the tangible personal property or forest products of another, and may retain possession of the tangible personal property or forest products until that lien is satisfied. A person or corporation assessed is not compelled to pay taxes on account of that assessment unless the appropriate assessing officer, at the time of assessment, serves notice in writing on the person or corporation in control of the premises, store, mill, dockyard, piling ground, place of storage, or warehouse that the assessment will be made. An owner or person interested in the tangible personal property or forest products may secure the release of the tangible personal property or forest products from that lien by giving to the person or corporation assessed a bond in an amount double the probable tax to be assessed on the tangible personal property or forest products, but not less than \$200.00, with 2 sufficient sureties, conditioned for the payment of the tax by the owner or person interested and the saving of the person or corporation assessed from payment of the assessment and from costs, damages, and expenses on account of nonpayment, which bond as to amount and sufficiency of sureties shall be approved by the county clerk of the county in which the assessment is made.

History: 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3837;—Am. 1899, Act 32, Imd. Eff. Apr. 8, 1899;—Am. 1907, Act 129, Eff. Sept. 28, 1907;—Am. 1911, Act 182, Eff. Aug. 1, 1911;—CL 1915, 4008;—Am. 1923, Act 163, Eff. Aug. 30, 1923;—Am. 1927, Act 328, Eff. Sept. 5, 1927;—CL 1929, 3402;—Am. 1943, Act 231, Imd. Eff. Apr. 20, 1943;—CL 1948, 211.14;—Am. 1949, Act 285, Eff. Sept. 23, 1949;—Am. 1958, Act 209, Eff. Sept. 13, 1958;—Am. 1959, Act 266, Eff. Mar. 19, 1960;—Am. 1964, Act 275, Eff. Aug. 28, 1964;—Am. 2000, Act 415, Imd. Eff. Jan. 8, 2001;—Am. 2002, Act 620, Imd. Eff. Dec. 23, 2002.

Popular name: Act 206

211.15 Forest products; place of destination; products in transit.

Sec. 15. All forest products in transit on December 31, and thereafter found in the waters or streams of this state or on the banks or shores of any lake, pond or stream of this state, when the same is not at the place where it is to be manufactured, shall be held to have a place of destination at the sorting grounds of the rafting and driving agents or booming company nearest the mouth of the stream, unless the contrary shall be made to appear by the owner or party having the same in charge: Provided, That all lumber, logs, timber, lath, pickets, shingles, posts, cordwood, tanbark, telegraph or telephone poles or railroad ties, that may be piled or left in any yard, railroad reserve, or in any shed, shall not be deemed in transit, but shall be assessed to the person or corporation having control of the yard, railroad reserve, shed or place of storage where the same be situated at the time provided by law for taking such assessment: Provided further, That forest products which have been piled or left on the banks or shores of any lake, pond or stream of this state for more than 6 months shall not be deemed in transit, but shall be assessed as provided in the preceding section.

History: 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3838;—CL 1915, 4009;—Am. 1921, Act 214, Eff. Aug. 18, 1921;—CL 1929, 3403;—Am. 1943, Act 231, Imd. Eff. Apr. 20, 1943;—CL 1948, 211.15;—Am. 1949, Act 285, Eff. Sept. 23, 1949;—Am. 1958, Act 209, Eff. Sept. 13, 1958.

Popular name: Act 206

211.16 Forest products; duty of supervisor.

Sec. 16. It shall be the duty of the supervisor of the township in which any such saw logs, timber, railroad ties, telegraph poles or tanbark, cut prior to the time of taking the annual assessment, may be banked or piled, or that may be in transit, to ascertain the amount of such property which may be or may have been in his township or assessment district at any time during the month of January in each year, liable to assessment, by actual view of the same, as far as practicable, and to fix the value of such property, and to assess the same to the owner thereof as herein provided.

History: 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3839;—CL 1915, 4010;—CL 1929, 3404;—CL 1948, 211.16;—Am. 1949, Act 285, Eff. Sept. 23, 1949.

Popular name: Act 206

211.17 Taxable situs of personal property; transfer after tax day.

Sec. 17. No change of location or sale of any personal property, after the tax day shall affect the assessment made pursuant thereto. As between school districts and road districts the location of personal property for taxation shall be determined by the same rules as between assessment districts: Provided, That whenever the owner or occupant shall reside upon contiguous tracts or parcels of land which lie in 2 or more assessment districts, then the personal property of such owner or occupant shall be assessed in the assessment district where such owner or occupant resides at the time the assessment is made.

History: 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3840;—CL 1915, 4011;—CL 1929, 3405;—Am. 1943, Act 231, Imd. Eff. Apr. 20, 1943;—CL 1948, 211.17;—Am. 1949, Act 285, Eff. Sept. 23, 1949;—Am. 1958, Act 209, Eff. Sept. 13, 1958.

Popular name: Act 206